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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOFS OF CLAIM NUMBERS 355, 356, AND 357
(COLLECTOR OF REVENUE FOR ST. LOUIS COUNTY, MISSOURI)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Collector of Revenue for St. Louis County, Missouri ("St. Louis County") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 355, 356, And 357 (Collector Of Revenue For St. Louis County, Missouri) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on November 4, 2005, St. Louis County filed proof of claim number 355 against Delphi which asserts an unsecured priority claim in the amount of \$13,760.40 ("Claim No. 355") stemming from certain taxes allegedly owed by Delphi to St. Louis County.

WHEREAS, on November 4, 2005, St. Louis County filed proof of claim number 356 against Delphi which asserts an unsecured priority claim in the amount of \$38.03 ("Claim No. 356") stemming from certain taxes allegedly owed by Delphi to St. Louis County.

WHEREAS, on November 4, 2005, St. Louis County filed proof of claim number 357 against Delphi which asserts an unsecured priority claim in the amount of \$3,397.03 ("Claim No. 357") stemming from certain taxes allegedly owed by Delphi to St. Louis County.

WHEREAS, on April 27, 2007, the Debtors objected to Claim No. 355, Claim No. 356, and Claim No. 357 pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records,

(c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on May 25, 2007, St. Louis County filed its Creditor's Response To Debtor's Objection To Claim Nos. 355, 356, And 357 In The Thirteenth Omnibus (Docket No. 8142) (the "Response").

WHEREAS, on September 12, 2007, to resolve the Thirteenth Omnibus Claims Objection with respect to the Claim No. 355, Claim No. 356, and Claim No. 357, DAS LLC and St. Louis County entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim No. 355 shall be allowed against DAS LLC in the amount of \$10,555.98.

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim No. 356 shall be allowed against DAS LLC in the amount of \$29.79

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim No. 357 shall be allowed against DAS LLC in the amount of \$2,605.94.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because Claim No 355, Claim No. 356, and Claim No. 357 involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and St. Louis County stipulate and agree as follows:

1. Claim No. 355 shall be allowed in the amount of \$10,555.98 and shall be treated as an allowed unsecured priority tax claim against the estate of DAS LLC.

2. Claim No. 356 shall be allowed in the amount of \$29.79 and shall be treated as an allowed unsecured priority tax claim against the estate of DAS LLC.

3. Claim No. 357 shall be allowed in the amount of \$2,605.94 and shall be treated as an allowed unsecured priority tax claim against the estate of DAS LLC.

4. St. Louis County shall withdraw its Response to the Thirteenth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 9th day of October, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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